

2012 LOCAL SCHOOL FINANCE *study*

Introduction

Article IX Section 2 of the state Constitution calls for the General Assembly to provide a “general and uniform system of free public schools, which shall be maintained at least nine months in every year, and wherein equal opportunities shall be provided for all students.” In 2010-11, the General Assembly provided \$7.15 billion for public schools and oversaw \$857 million in federal funds, while an additional \$670 million were received in American Recovery and Reinvestment Act (ARRA) funds and another \$200 million were received in Race to the Top (RttT) funds. Federal and State accounts for 76.1 percent of the total dollars spent on the state’s 1,407,484 school children to meet the constitutional mandate.

Also contained in that section is a provision whereby the General Assembly can require “local government such responsibility for the financial support of the free public schools as it may deem appropriate. The governing boards of units of local government with financial responsibility for public education may use local revenues to add to or supplement any public

school or post-secondary school program.” Last year county governments provided \$2.68 billion for public education, which accounts for 23.9 percent of the total. Counties provided approximately one of every 6 full-time personnel.

For more than 20 years the Public School Forum has isolated state and federal spending to examine the capacity and effort counties make to support their schools. The intention of the annual local school finance study is not to blame counties for their effort to support schools, but to examine the capacity and actual effort the state’s 100 counties make to support 115 school districts. During the Great Depression the state assumed the major role for funding schools: “provided for the operation of a uniform system of schools in the whole State for a term of eight months...and relieved the county board of education of the responsibility for operating and maintaining the public schools of the county,” according to the 1933 School Machinery Act. Under the school finance system born seven decades ago,

the state is supposed to pay for current expenses (instructional programs and classrooms) and county governments are supposed to pay for capital expenses (buildings and maintenance). Despite being “relieved” of their responsibility, last year counties spent \$2.68 billion to fund current expenses.

North Carolina has been engaged in litigation defending its system of school finance for nearly twenty years, which was partially instigated because of spending inequities between low wealth and wealthy counties. In 2010-11, the state’s ten highest-spending counties spent an average of \$59,280 more per classroom than the lowest-spending counties. This large gap exists primarily because of the variation in property wealth across the state. The wealthiest counties have more than \$2.4 million in real estate capacity available per student, compared with the poorest counties that have approximately \$335,316 in real estate capacity available per student. This gap has widened by over \$1.67 million since the Supreme Court’s first decision in the school finance case in 1997.

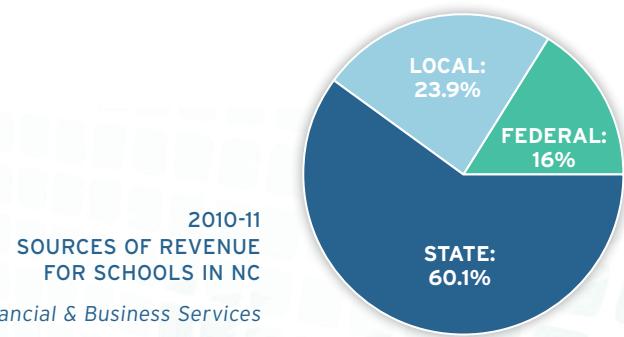
Real Estate Wealth Available Per Student

The state is divided into quartiles by adjusted property wealth available per child. The top quartile includes high growth Piedmont and mountain and beach resort areas, which had an average of \$1,633,970 real estate wealth available per child – \$931,106 above the state average. The bottom quartile has \$394,194 real estate wealth available per child – \$479,949 below the state average. (See map on page 6 for more specific information)



Synopsis

North Carolina public schools spent \$11.9 billion in the 2010-11 school year using a combination of state, federal, and local resources. State funding accounts for 60.1 percent of expenditures, federal funding accounts for 16.0 percent, and local funding accounts for 23.9 percent of spending. According to a recent National Education Association survey, North Carolina ranks 11th in the Nation and 2nd in the Southeast for the highest percentage of funds from State revenue. The National Average is 45.5%.



Source: DPI, Financial & Business Services

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Findings

The primary source of revenue for county government is local property taxes and there is a wide variation between the property values of the state's wealthiest and poorest counties. The ten wealthiest counties in the state have an average real estate capacity of \$2,480,613 per student, compared with the ten poorest counties that have an average real estate capacity of \$335,316 per student.

The gap has been growing steadily over several years, even though it decreased slightly this year equaling a real estate capacity gap between the wealthiest and poorest counties of \$2.15 million per student. The wealthiest counties' real estate capacity slight decline since last year is unlike years past which saw upwards of 20 percent increases per year. In comparison, the poorest counties also experienced a slight decline of real estate wealth of capacity per student since last year.

Low vs. High Wealth: The Widening Gap

Taxable Real Estate Wealth Available Per Child in the Wealthiest & Poorest Counties



The major source of revenue for county government is the taxable property value. The wealthiest counties have 7 times more taxable property wealth per child available to them.

Real Estate Wealth Gap Widening Between Wealthiest & Poorest Counties



The real estate capacity of the state's wealthiest counties has grown \$1,813,496 since 1997, compared to the \$155,632 in the poorest counties. The gap has widened by over \$1.67 million since the Supreme Court's decision in the school finance case in 1997.

Current Spending Per Student



Current expenditures represent annual county spending on programs and personnel. The top spending counties spent \$2,280 more per student than the bottom spending counties.

Supplemental Funding Remains Integral

In 1991 the state enacted two supplemental funds for low wealth and small counties, in part, to address the limited capacity that some counties have because of their limited local resources and size. In 2010-11 the General Assembly provided an appropriation of \$223 million for the 68 low wealth counties and \$43.1 million for the 28 small counties last year.

Low wealth supplemental funding is provided to systems whose ability to generate local revenue per student is below the state average. Some of the factors used to determine eligibility are county adjusted property tax base, square miles in the county and per capita income. In FY 2010-11 low wealth eligible counties received per student dollars that ranged from \$7.00 (Cabarrus) to \$723.00 (Robeson).

Small county supplemental funding is provided to those county school systems with average daily membership (ADM) less than 3,175 or to county school systems with ADM between 3,175 and 4,000 whose county adjusted property tax base per student is below the state adjusted property tax base per student. In FY 2010-11 eligible counties received between \$1.40 and \$1.91 million in small county supplemental funding. The per student dollars were between \$402 (Martin) and \$3,329 (Hyde).

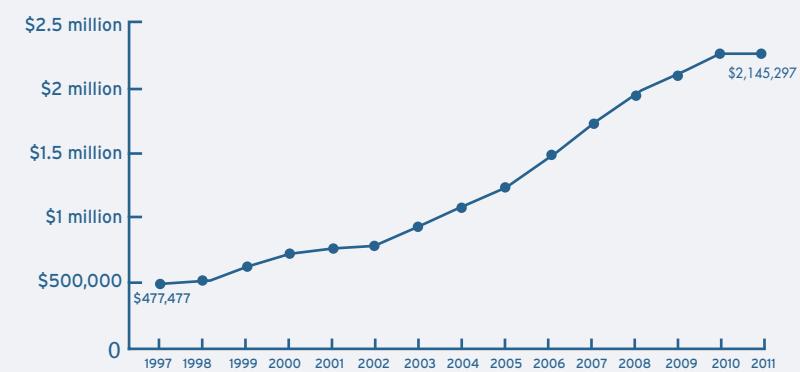
Real Estate Capacity Gap Continues to Grow

Coastal and mountain counties have the largest real estate capacity in the state. In 2010-11, every county in the top ten in real estate had a per student real capacity above \$1.45 million, and had an average seven times greater than the bottom ten counties.

The ten wealthiest counties had an average real estate capacity of \$2,480,613 million per student, compared with the ten poorest counties which have a real capacity of \$335,316 per student. The gap had reached over \$2.145 million this year, which is about 2 percent smaller than last year but more than 250 percent since 1997.

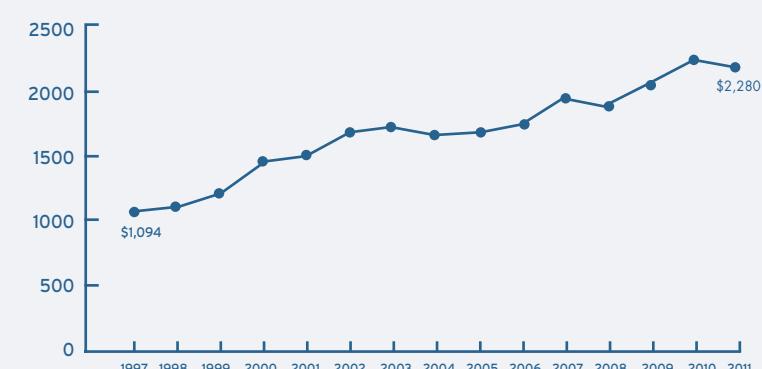
The state's wealthiest counties have seven times the real estate capacity of the poorest counties despite having an average effective tax that is nearly forty three cents lower. The poorest counties continue raising their tax rates, but the revenue they can generate remains limited, while the wealthiest counties rate is over eleven cents lower than it was a decade ago.

Real Estate Capacity Widening



The disparity in spending is driven by vast differences in real estate capacity. Since 1997, the gap has increased over 350% and \$1,667,820. The top ten spending counties have an average real estate capacity of \$2.48 million per student.

Widening Spending Gap Between Counties

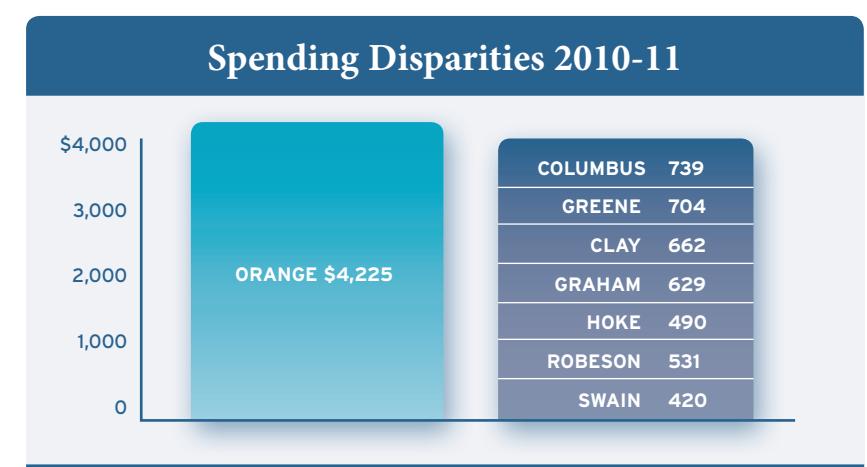


The spending gap between the top- and bottom- spending counties has grown \$1,186 per student since 1997. The top-spending counties are able to spend \$59,280 more per classroom than their bottom spending counterparts.

Current Spending Disparities Continue to Grow

Orange County spends ten times more per student than Swain County, and, if you treat the supplemental tax in Orange County as its *only* source of current expenditures, it would spend \$588 more per student than Swain County. The gap between the highest- and lowest-spending counties has grown to \$2,280 per child. The top spending counties spend 4.7 times more per child (\$2,893 per child), compared with the bottom spending counties (\$613 per child). At the classroom level, the highest spending counties are spending \$59,280 more per classroom.

The highest-spending counties have decreased their spending \$86 per student since last year, compared with the lowest-spending counties that have decreased their spending by \$31 per student in the past year. Only one-fourth of the state's 100 counties are above the state average of \$1,762 per student.



If the bottom 7 counties' total current spending were combined, they would only spend \$50 less per child than Orange County spends by itself.

School Funding: Who Pays for What?

North Carolina's first state constitution in 1776 included an education provision that called for "A School or Schools shall be established by the Legislature for the convenient Instruction of Youth." The legislature provided no financial support for schools. One hundred years later the Constitution adopted after the Civil War required the state "to provide by taxation and otherwise for a general and uniform system of public schools, wherein tuition shall be free of charge to all of the children of the State between the ages of six and twenty-one years." The new Constitution also provided for the direct election of a state Superintendent of Public Instruction and enacted a four-month school calendar.

In 1901, the General Assembly broke with tradition and appropriated \$100,000 for public schools, marking the first time there was a direct appropriation of tax revenue for public schools. The state Constitution mandates that the state provide a "general and uniform system of free public schools" and that the state legislature may assign counties "such responsibility for the financial support of the free public schools as it may deem appropriate." In addition to the constitutional mandates, a major change in the school funding structure occurred during the Great Depression. Under the School Machinery Act (enacted in 1931 and amended in 1933), the state assumed responsibility for all current expenses necessary to maintain a minimum eight-month school term and an educational program of basic content and quality (instructional and program expenses). In exchange for the state's expanded role, local governments assumed responsibility for school construction and maintenance (capital expenses). The School Machinery Act established counties as the basic unit for operating public schools, which is maintained today with large county-wide school systems, except in the 11 counties that also have city school systems.

In 1975 the General Assembly enacted the School Budget and Fiscal Control Act, which delineated responsibility for school funding: "To insure a quality education for every child in North Carolina, and to assure that the necessary resources are

provided, it is the policy of the State of North Carolina to provide from State revenue sources the instructional expenses for current operations of the public school system as defined in the standard course of study. It is the policy of the State of North Carolina that the facilities requirements for a public education system will be met by county governments."

The delineations proscribed by the School Machinery Acts and the School Budget and Fiscal Control Act have become blurred. In 2010-11 counties funded 1,203 principals and assistant principals (23.6 percent of the total), 4,473 teachers (4.7 percent of the total), 2,492 teacher assistants (9.5 percent of the total), and 2,786 instructional support personnel (19.3 percent of the total).

Article IX, Sec. 2. Uniform system of schools

(1) General and uniform system: term. The General Assembly shall provide by taxation and otherwise for a general and uniform system of free public schools, which shall be maintained at least nine months in every year, and wherein equal opportunities shall be provided for all students.

(2) Local responsibility. The General Assembly may assign to units of local government such responsibility for the financial support of the free public schools as it may deem appropriate. The governing boards of units of local government with financial responsibility for public education may use local revenues to add to or supplement any public school or post-secondary school program.

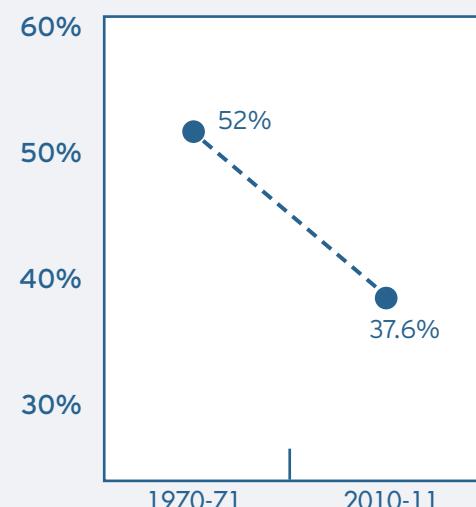
State Funds

In 2010-11, the state provided \$7.15 billion to operate 2,512 regular and charter schools in 115 school systems across 100 counties for 1,407,484 students. Ninety percent of state funds were spent on salaries and benefits for 125,981 state-funded school personnel.

North Carolina ranks eleventh in the nation and second in the Southeast in the percentage of the education dollar paid by the state. More than two-thirds of state funds (68.3%) are appropriated as position allotments (e.g., teachers and principals), 18.5 percent as categorical allotments (e.g., transportation cost or for children with special needs), and 13.2 percent as dollar allotments (e.g., textbooks, teacher assistants, or central office administration).

Funding has continually increased since 1992-93 from \$3.44 billion to \$7.15 billion in 2010-11. But while the level of funding has increased, the percentage of the state's General Fund that is dedicated to education continues to decline. 37.6 percent of the state's General Fund is appropriated for public education, which is a decline from the 52.5 percent in 1970. If public education were funded at the same percentage of the General Fund as it was in FY 1969-70, schools would have an additional \$2.7 billion for our students.

K-12 Spending (% of General Operating Budget)



K-12 education spending represents the largest part of the state's budget. Since 1970, K-12 education's share of the state budget has continued to decline. The line chart above shows it has declined from 52 percent in 1970 to 37.6 percent in 2010-11.

Federal Funds

Resources from the federal government account for 16.0 percent of public education spending and currently total \$1,909,891,466. Federal resources are given to states in the form of direct grants, state applications, state plans, or a combination of the three.

Local Funds

While the bulk of school funding comes from the state, the NC Constitution permits the General Assembly to "assign to units of local government such responsibility for the financial support of the free public schools as it may deem appropriate." The eight-decade-old division of responsibility has eroded with local governments funding including 23.6 percent of principals and assistant principals, 4.7 percent of teachers, 19.3 percent of instructional support personnel, and 9.5 percent of teacher assistants.

Local expenditures represent annual county spending on programs and personnel. The top spending counties spent an average of \$2,893 per student in 2010-11 compared to the bottom spending counties that spent an average of \$613 per student. The gap between these two groups has grown to \$2,280 per student – and only 24 counties are above the state average of \$1,762. Orange County continues to spend as much per student as the bottom seven counties combined.

One of the primary challenges from the low-wealth plaintiffs in the Leandro case dealt with the inequities between varying levels of county support for schools. The state Supreme Court ruled in 1997 that "the 'equal opportunities' clause

of Article IX, Section 2(1) of the North Carolina Constitution does not require substantially equal funding or educational advantages in all school districts. Consequently, the provisions of the current state system for funding schools which require or allow counties to help finance their school systems and result in unequal funding among the school districts of the state do not violate constitutional principles."

Discrepancies Among Classrooms & Schools

The difference in what the state's counties invest in their school systems translates into major discrepancies for schools and classrooms. A look at current expenditures in the state's top and bottom 10 spending counties provides a compelling picture. Witness:

- With a class size of 26 students, the state's top 10 counties spend on average \$75,218 per classroom, while the bottom 10 counties muster only \$15,938 – a difference of nearly \$59,280 per classroom.
- In a school of 500 students, the bottom 10 counties are outspent by the top 10 counties by an average of \$1,140,000 per school.
- For a high school of 1,500 students, the disparity translates into nearly \$3.42 million per high school.

ARRA and RttT's Role in the 2012 Finance Study

On February 17, 2009, President Barack Obama signed the American Recovery and Reinvestment Act (ARRA) of 2009. The ARRA was designed to boost the U.S. economy through a \$780+ billion package of spending and tax measures. ARRA included a provision, called the State Fiscal Stabilization Fund (SFSF) or stimulus package, which was a measure aimed at helping states balance their budgets.

Nearly \$100 billion of the ARRA/SFSF total funds were dedicated to education. The U.S. Department of Education (USED) distributed ARRA funds to states to save and create jobs while advancing reforms and improvements with the goal of creating long-lasting results for K-12 students. ARRA provided funding to North Carolina schools through existing federal formula and competitive grant programs including Title I, the Individuals with Disabilities Education Act (IDEA), and the McKinney-Bento Homeless Assistance program. North Carolina's share of the ARRA funds have been estimated at \$1.4 billion. As stated earlier, North Carolina schools had received in 2010-11 a total of \$670 million in ARRA funds.

Race to the Top (RttT) is a federal competitive grant that was awarded to North Carolina that focuses on "creating conditions for education innovation and reform; implementing ambitious plans in four education reform areas and achieving significant improvement in student outcomes." The four education reform areas are:

- Adopting international benchmarked standards and assessments that prepare students for success in college and workplace.
- Recruiting, developing, retaining, and rewarding effective teachers and principals.

- Building data systems that measure student success and inform teachers and principals how they can improve their practices.

- Turning around the lowest-performing schools.

North Carolina was one of 12 states in 2010 to receive the RttT grant. The grant includes \$400 million dollars to be used over four years on the state's public school system. Half of the grant is designated for use by local education agencies for their own initiatives that support the North Carolina RttT plan. In 2010-11, local education agencies received \$200 million dollars in the RttT grant.

This influx of federal funding impacted not only the distribution of sources of expenditures (pie chart on page 2), but also had an impact on local effort in the state to fund schools. In previous years, the total current spending per ADM at the local level experienced a steady and noticeable increase each year. Due in part to the infusion of the federal ARRA and RttT funding.

Another area the introduction of ARRA and RttT funds into the state's education funding is apparent is in TABLE 5's reporting of Relative Effort. Relative Effort is a measure comparing Actual Effort (a county's current spending per student) and Ability to Pay (the measure of a county's per student fiscal capacity to support schools). Relative Effort is the revenue per student of each county in relation to its current spending per student – due to the additional federal dollars, the percentage of Relative Effort experienced a decrease. It is important to note that an increase in federal funding to states will have an impact on counties and their contribution to and responsibility for their school budgets.

In Conclusion

Impact on Achievement

The Forum's Local School Finance Study has not been, nor is it currently, designed to do an in-depth analysis of the correlation between wealth, spending and achievement. Such a study involves many factors and equations which the data in this study cannot support.

Nonetheless, it is difficult not to notice:

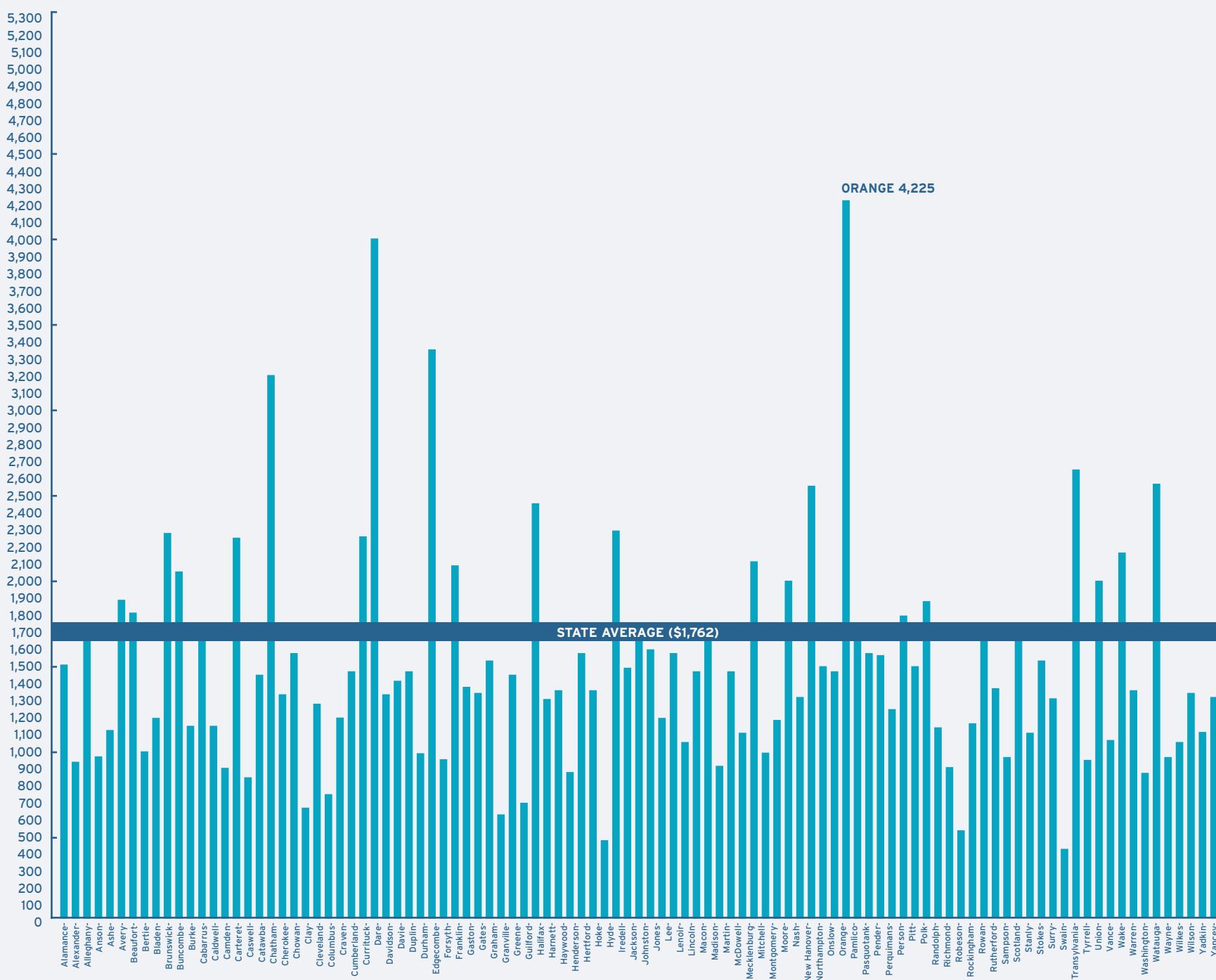
- The achievement gap between students in the state's wealthiest and poorest districts.
- The discrepancy in the spending gap per pupil between some of the state's highest and lowest performing districts.

When one looks at the percentage of students in grades 3-8 at or above grade level in mathematics and reading, the achievement gap is startling. The average percentage of students at or above grade level in reading and math was 73.2% and 83.1% in the state's top 10 spending counties and 65.6% and 78.0% in the bottom 10 spending counties. Similarly, there are some discrepancies between the amounts spent per student between high and low achieving systems.

Disparities in Wealth & Achievement

WEALTH RANK	GR 3-8 READING (%)	GR 3-8 MATH (%)
Orange	1	73.6
Dare	2	81.4
Durham	3	55.8
Chatham	4	70.6
Transylvania	5	81.7
New Hanover	6	75.0
Watauga	7	81.9
Guilford	8	68.4
Brunswick	9	72.9
Hyde	10	70.7
STATE AVERAGE	70.7	82.4
Camden	91	86.7
Washington	92	49.9
Caswell	93	66.2
Columbus	94	65.8
Greene	95	48.5
Clay	96	77.0
Graham	97	74.5
Robeson	98	56.0
Hoke	99	61.6
Swain	100	69.3

2010-11 Total Current Spending per Student



Twenty-four counties have total current spending per student above the state average. Current spending is used for instruction-related costs and programs.

Methodology

Capital Spending

A six-year average of county appropriations for capital outlay, interest on debt for school construction, and the net change in capital reserves minus county withdrawals from the state's Public School Buildings Capital Fund and grants from the Public School Building Bond fund is calculated by using data from the Department of State Treasurer's Public School Capital Outlay report.

Using data provided in the Public School Capital Outlay report, the local school finance study reports a six-year average of county debt services from local sources and capital outlay from local sources. The debt service includes expenditures for school bond repayment and lease purchase agreements. The capital outlay is actual spending on capital projects or equipment for buildings.

Sales/Assessment Ratio

In North Carolina, most residential and commercial property is revalued once every eight years. Prior to 1984 it was difficult to compare tax wealth and effort because of this impediment to estimating the market value of property valuations. In 1984 the Department of Revenue completed its first statewide Sales/Assessment Ratio Study, comparing the market value of recently sold property with its assessed value. Using the ratio of assessed property value to market value, the Department

calculated an adjusted property tax rate for each county. The longer it has been since a county has undergone reevaluation, the more likely it is that the market value of property in the county exceeds its assessed valuation.

Rapidly growing communities have numerous demands on public services, and the demands tend to outstrip land value increases. Therefore, to meet the increase in demands for additional services, local officials must either revalue property more often or raise taxes. In an effort to make this study as accurate as possible, a three-year weighted average is used to calculate the adjusted property valuation. This approach is intended to result in more accurate valuations for small, rural counties where relatively few land transactions might have taken place during any given year.

Other Revenue Sources

The primary source of local revenue is property taxes. In addition to property taxes, the Forum study includes a county's share of local option sales taxes and fines and forfeitures. Allotments from the ADM fund and grants for school construction have been removed to isolate capital spending. Finally, 11 counties have supplemental school taxes, and this additional revenue totals \$54.4 million.

RANKING OF ADJUSTED PROPERTY VALUATIONS PER STUDENT

This is the total adjusted property valuation for each county, divided by the number of students in membership in the county. The property valuation was adjusted using a three-year weighted average of the Sales/Assessment Ratios. This represents the real estate wealth available to counties to support education.

Counties	Rank	Previous Year's Rank	Last Year Revalued	2010-11 Final ADM	2010-11 Adjusted Tax Base	Adjusted Property Tax Base Per ADM	Average Effective Tax Rate	Counties	Rank	Previous Year's Rank	Last Year Revalued	2010-11 Final ADM	2010-11 Adjusted Tax Base	Adjusted Property Tax Base Per ADM	Average Effective Tax Rate
Dare	1	1	2005	4,823	\$15,588,925,945	\$3,232,205	\$0.317	Pender	51	34	2011	8,156	\$4,749,366,548	\$582,316	\$0.654
Jackson	2	2	2008	3,553	\$10,491,268,386	\$2,952,792	\$0.302	Pasquotank	52	51	2006	5,884	\$3,380,838,848	\$574,582	\$0.594
Brunswick	3	3	2011	11,969	\$34,356,061,131	\$2,870,420	\$0.297	Rowan	53	53	2011	20,002	\$11,449,612,233	\$572,423	\$0.622
Carteret	4	5	2011	8,342	\$19,681,357,776	\$2,359,309	\$0.225	Wilkes	54	55	2007	9,874	\$5,582,123,090	\$565,336	\$0.640
Avery	5	8	2010	2,120	\$4,724,240,412	\$2,228,415	\$0.355	Davidson	55	66	2007	23,091	\$12,879,863,201	\$557,787	\$0.542
Watauga	6	4	2006	4,297	\$9,419,262,571	\$2,192,056	\$0.289	Union	56	54	2008	39,040	\$21,758,116,766	\$557,329	\$0.712
Macon	7	7	2007	4,272	\$8,444,325,518	\$1,976,668	\$0.305	Bladen	57	56	2007	5,066	\$2,748,956,855	\$542,629	\$0.675
Hyde	8	9	2009	575	\$1,134,504,231	\$1,973,051	\$0.514	Stokes	58	58	2009	6,847	\$3,673,545,983	\$536,519	\$0.586
Currituck	9	6	2005	3,862	\$7,539,952,030	\$1,952,344	\$0.353	Alamance	59	57	2009	22,133	\$11,796,102,428	\$532,964	\$0.530
Transylvania	10	10	2009	3,511	\$6,012,635,768	\$1,712,514	\$0.391	Onslow	60	59	2010	23,365	\$12,433,939,486	\$532,161	\$0.577
Clay	11	17	2010	1,328	\$1,926,105,979	\$1,450,381	\$0.355	McDowell	61	52	2011	6,300	\$3,283,893,392	\$521,253	\$0.522
Pamlico	12	11	2004	1,391	\$1,966,672,907	\$1,413,855	\$0.437	Wilson	62	62	2008	12,033	\$6,266,437,051	\$520,771	\$0.749
New Hanover	13	13	2007	24,060	\$31,673,709,646	\$1,316,447	\$0.501	Lee	63	61	2007	9,565	\$4,946,118,943	\$517,106	\$0.720
Polk	14	15	2009	2,331	\$3,027,138,963	\$1,298,644	\$0.464	Stanly	64	60	2005	8,966	\$4,628,718,781	\$516,252	\$0.599
Alleghany	15	14	2007	1,447	\$1,860,383,636	\$1,285,683	\$0.410	Caswell	65	68	2008	2,880	\$1,478,034,679	\$513,206	\$0.655
Ashe	16	12	2011	3,145	\$3,801,454,511	\$1,208,730	\$0.420	Pitt	66	63	2008	22,971	\$11,714,154,530	\$509,954	\$0.657
Yancey	17	16	2008	2,341	\$2,660,647,175	\$1,136,543	\$0.442	Washington	67	72	2005	1,749	\$876,489,267	\$501,137	\$0.688
Chatham	18	19	2009	7,750	\$8,568,255,581	\$1,105,581	\$0.628	Franklin	68	64	2004	8,478	\$4,248,475,657	\$501,118	\$0.798
Buncombe	19	20	2006	29,113	\$31,149,034,070	\$1,069,936	\$0.485	Alexander	69	67	2007	5,450	\$2,730,548,218	\$501,018	\$0.557
Graham	20	38	2010	1,191	\$1,267,243,353	\$1,064,016	\$0.406	Burke	70	65	2007	13,290	\$6,616,022,101	\$497,820	\$0.527
Henderson	21	21	2011	13,177	\$13,820,071,528	\$1,048,803	\$0.439	Gates	71	69	2009	1,804	\$896,573,313	\$496,992	\$0.664
Cherokee	22	18	2008	3,347	\$3,464,811,492	\$1,035,199	\$0.465	Martin	72	76	2009	3,745	\$1,843,658,281	\$492,299	\$0.660
Warren	23	23	2009	2,458	\$2,497,516,524	\$1,016,077	\$0.607	Surry	73	70	2008	11,227	\$5,404,272,564	\$481,364	\$0.565
Haywood	24	22	2011	7,582	\$7,392,813,188	\$975,048	\$0.499	Halifax	74	73	2007	7,742	\$3,709,705,697	\$479,166	\$0.640
Moore	25	24	2007	12,378	\$12,062,875,713	\$974,542	\$0.451	Gaston	75	71	2007	30,900	\$14,607,634,273	\$472,739	\$0.837
Madison	26	25	2004	2,550	\$2,462,357,731	\$965,630	\$0.413	Yadkin	76	78	2009	5,805	\$2,732,495,195	\$470,714	\$0.758
Durham	27	28	2008	31,946	\$29,338,439,099	\$918,376	\$0.756	Granville	77	80	2010	8,545	\$3,957,847,996	\$463,177	\$0.792
Perquimans	28	27	2008	1,720	\$1,566,632,801	\$910,833	\$0.463	Caldwell	78	77	2005	12,555	\$5,777,586,174	\$460,182	\$0.614
Mitchell	29	29	2009	2,055	\$1,781,763,085	\$867,038	\$0.410	Anson	79	93	2010	3,755	\$1,725,789,224	\$459,598	\$0.753
Swain	30	26	2005	1,888	\$1,611,199,006	\$853,389	\$0.285	Randolph	80	79	2007	22,937	\$10,371,209,606	\$452,161	\$0.572
Orange	31	33	2009	18,761	\$15,832,813,897	\$843,922	\$0.849	Rockingham	81	75	2011	13,527	\$6,084,972,235	\$449,839	\$0.707
Tyrrell	32	31	2009	565	\$476,530,342	\$843,417	\$0.694	Bertie	82	82	2004	2,730	\$1,204,743,504	\$441,298	\$0.672
Beaufort	33	48	2010	6,904	\$5,636,400,780	\$816,396	\$0.497	Cleveland	83	84	2008	15,721	\$6,793,348,843	\$432,119	\$0.699
Wake	34	32	2008	142,351	\$115,507,081,513	\$811,424	\$0.554	Columbus	84	85	2005	8,639	\$3,723,935,951	\$431,061	\$0.690
Person	35	36	2005	4,926	\$3,961,251,041	\$804,152	\$0.669	Edgecombe	85	83	2009	7,088	\$3,038,490,754	\$428,681	\$0.842
Iredell	36	37	2011	26,550	\$20,920,690,951	\$787,973	\$0.439	Nash	86	86	2009	16,802	\$7,034,601,553	\$418,676	\$0.652
Northampton	37	35	2011	2,328	\$1,821,322,228	\$782,355	\$0.898	Duplin	87	87	2009	8,945	\$3,627,383,422	\$405,521	\$0.675
Mecklenburg	38	30	2011	134,598	\$103,613,838,952	\$769,802	\$0.805	Cumberland	88	90	2008	51,631	\$20,859,473,215	\$404,011	\$0.740
Lincoln	39	39	2011	11,674	\$8,703,186,378	\$745,519	\$0.562	Lenoir	89	89	2009	9,128	\$3,620,836,453	\$396,674	\$0.813
Montgomery	40	41	2004	4,101	\$2,970,770,620	\$724,402	\$0.490	Hertford	90	81	2011	3,095	\$1,208,411,504	\$390,440	\$0.920
Rutherford	41	40	2007	8,765	\$6,091,908,270	\$695,027	\$0.512	Richmond	91	94	2008	7,546	\$2,850,013,590	\$377,685	\$0.813
Davie	42	44	2009	6,492	\$4,283,667,656	\$659,838	\$0.640	Johnston	92	88	2011	31,982	\$11,927,559,572	\$372,946	\$0.770
Craven	43	74	2010	14,751	\$9,531,299,427	\$646,146	\$0.477	Harnett	93	95	2009	19,211	\$7,107,934,624	\$369,993	\$0.716
Forsyth	44	43	2009	51,824	\$33,376,364,214	\$644,033	\$0.689	Vance	94	92	2008	6,868	\$2,515,078,832	\$366,203	\$0.842
Chowan	45	46	2006	2,288	\$1,470,065,826	\$642,511	\$0.633	Wayne	95	91	2011	19,033	\$6,482,367,455	\$340,586	\$0.760
Guilford	46	42	2004	71,227	\$45,358,109,107	\$636,811	\$0.728	Hoke	96	97	2006	7,945	\$2,698,421,091	\$339,638	\$0.648
Jones	47	49	2006	1,138	\$715,913,573	\$629,098	\$0.605	Greene	97	99	2005	3,191	\$1,019,125,102	\$319,375	\$0.719
Camden	48	50	2007	1,906	\$1,172,548,846	\$615,188	\$0.637	Scotland	98	98	2011	6,153	\$1,899,190,706	\$3	

ACTUAL EFFORT

This is a summary of data for the 100 counties in the state. It includes 2010-11 current expenses (including supplemental school taxes), a six-year average of debt service and of capital outlay. This measure reflects the actual dollar effort of communities to fund schools, without taking into account property wealth. High wealth communities with corresponding high levels of spending tend to rank highest in the measure.

Counties	Rank This Year	Previous Year's Rank	2010-11 Current Spending	2010-11 Supplemental School Taxes	Six-Year Capital Outlay Average	Six-Year Capital Debt Service Average	2010-11 Total Current Spending	2010-11 Final ADM	Capital Outlay Spending Per ADM	Debt Service Per ADM	2010-11 Current Spending Per ADM	2010-11 Total Current Spending Per ADM
Orange	1	1	\$60,360,712	\$18,912,319	\$17,685,748	\$18,131,966	\$79,273,031	18,761	\$943	\$966	\$3,217	\$4,225
Dare	2	2	\$19,649,333	\$0	\$13,538,105	\$11,638,609	\$19,649,333	4,823	\$2,807	\$2,413	\$4,074	\$4,074
Durham	3	3	\$107,214,112	\$0	\$28,879,027	\$19,697,261	\$107,214,112	31,946	\$904	\$617	\$3,356	\$3,356
Chatham	4	4	\$24,856,360	\$0	\$7,237,978	\$3,274,799	\$24,856,360	7,750	\$934	\$423	\$3,207	\$3,207
Transylvania	5	10	\$9,316,883	\$0	\$1,671,079	\$3,769,299	\$9,316,883	3,511	\$476	\$1,074	\$2,654	\$2,654
New Hanover	6	5	\$61,808,440	\$0	\$19,227,037	\$18,630,532	\$61,808,440	24,060	\$799	\$774	\$2,569	\$2,569
Watauga	7	6	\$10,984,774	\$0	\$9,496,604	\$5,348,524	\$10,984,774	4,297	\$2,210	\$1,245	\$2,556	\$2,556
Guilford	8	8	\$175,165,521	\$0	\$75,365,895	\$36,063,517	\$175,165,521	71,227	\$1,058	\$506	\$2,459	\$2,459
Brunswick	9	9	\$28,054,807	\$0	\$12,066,189	\$8,026,780	\$28,054,807	11,969	\$1,008	\$671	\$2,344	\$2,344
Hyde	10	7	\$1,324,568	\$0	\$627,197	\$0	\$1,324,568	575	\$1,091	\$0	\$2,304	\$2,304
Currituck	11	14	\$8,720,781	\$0	\$6,888,813	\$1,982,437	\$8,720,781	3,862	\$1,784	\$513	\$2,258	\$2,258
Carteret	12	12	\$18,750,000	\$0	\$10,867,658	\$6,116,447	\$18,750,000	8,342	\$1,303	\$733	\$2,248	\$2,248
Wake	13	15	\$312,059,879	\$0	\$186,802,465	\$123,784,635	\$312,059,879	142,351	\$1,312	\$870	\$2,192	\$2,192
Mecklenburg	14	11	\$284,818,151	\$0	\$125,833,371	\$145,065,931	\$284,818,151	134,598	\$935	\$1,078	\$2,116	\$2,116
Forsyth	15	16	\$108,138,583	\$0	\$37,038,966	\$27,588,020	\$108,138,583	51,824	\$715	\$532	\$2,087	\$2,087
Moore	16	18	\$25,540,140	\$0	\$4,683,812	\$5,223,154	\$25,540,140	12,378	\$378	\$422	\$2,063	\$2,063
Buncombe	17	13	\$51,727,992	\$8,053,018	\$21,344,537	\$4,564,314	\$59,781,010	29,113	\$733	\$157	\$1,777	\$2,053
Union	18	17	\$79,504,155	\$0	\$73,343,714	\$36,673,366	\$79,504,155	39,040	\$1,879	\$939	\$2,036	\$2,036
Haywood	19	20	\$14,401,352	\$0	\$5,006,120	\$2,167,582	\$14,401,352	7,582	\$660	\$286	\$1,899	\$1,899
Avery	20	22	\$4,024,000	\$0	\$2,251,841	\$1,646,881	\$4,024,000	2,120	\$1,062	\$777	\$1,898	\$1,898
Polk	21	19	\$4,385,054	\$0	\$187,276	\$1,551,232	\$4,385,054	2,331	\$80	\$665	\$1,881	\$1,881
Beaufort	22	27	\$12,435,150	\$0	\$1,424,975	\$747,059	\$12,435,150	6,904	\$206	\$108	\$1,801	\$1,801
Person	23	23	\$8,861,567	\$0	\$1,564,622	\$2,376,328	\$8,861,567	4,926	\$318	\$482	\$1,799	\$1,799
Alleghany	24	26	\$2,558,675	\$0	\$1,061,159	\$280,142	\$2,558,675	1,447	\$733	\$194	\$1,768	\$1,768
Scotland	25	25	\$10,688,920	\$0	\$764,179	\$660,423	\$10,688,920	6,153	\$124	\$107	\$1,737	\$1,737
Jackson	26	24	\$6,119,369	\$0	\$2,956,248	\$1,274,743	\$6,119,369	3,553	\$832	\$359	\$1,722	\$1,722
Pamlico	27	28	\$2,387,296	\$0	\$279,705	\$440,345	\$2,387,296	1,391	\$201	\$317	\$1,716	\$1,716
Macon	28	32	\$7,191,907	\$0	\$4,526,508	\$2,826,182	\$7,191,907	4,272	\$1,060	\$662	\$1,683	\$1,683
Cabarrus	29	30	\$55,792,093	\$0	\$34,140,686	\$24,237,480	\$55,792,093	33,584	\$1,017	\$722	\$1,661	\$1,661
Rowan	30	33	\$33,163,764	\$0	\$12,121,991	\$9,212,800	\$33,163,764	20,002	\$606	\$461	\$1,658	\$1,658
Johnston	31	36	\$51,400,000	\$0	\$34,033,090	\$27,190,866	\$51,400,000	31,982	\$1,064	\$850	\$1,607	\$1,607
Pasquotank	32	34	\$9,403,851	\$0	\$2,811,949	\$2,353,735	\$9,403,851	5,884	\$478	\$400	\$1,598	\$1,598
Lee	33	35	\$15,178,050	\$0	\$8,961,974	\$5,134,002	\$15,178,050	9,565	\$937	\$537	\$1,587	\$1,587
Pender	34	31	\$12,909,623	\$0	\$10,247,285	\$6,037,977	\$12,909,623	8,156	\$1,256	\$740	\$1,583	\$1,583
Chowan	35	58	\$3,609,824	\$0	\$392,276	\$1,000,084	\$3,609,824	2,288	\$171	\$437	\$1,578	\$1,578
Henderson	36	37	\$20,698,218	\$0	\$12,015,399	\$5,115,137	\$20,698,218	13,177	\$912	\$388	\$1,571	\$1,571
Alamance	37	38	\$34,520,907	\$0	\$7,812,926	\$6,182,128	\$34,520,907	22,133	\$353	\$279	\$1,560	\$1,560
Stokes	38	41	\$10,494,063	\$0	\$2,179,902	\$1,531,894	\$10,494,063	6,847	\$318	\$224	\$1,533	\$1,533
Gates	39	45	\$2,762,079	\$0	\$876,717	\$542,066	\$2,762,079	1,804	\$486	\$300	\$1,531	\$1,531
Pitt	40	40	\$34,639,841	\$0	\$14,123,377	\$7,444,096	\$34,639,841	22,971	\$615	\$324	\$1,508	\$1,508
Northampton	41	49	\$3,500,000	\$0	\$1,838,661	\$859,439	\$3,500,000	2,328	\$790	\$369	\$1,503	\$1,503
Iredell	42	29	\$36,617,760	\$3,015,557	\$43,397,932	\$19,183,042	\$39,633,317	26,550	\$1,635	\$723	\$1,379	\$1,493
Onslow	43	55	\$34,498,442	\$0	\$20,137,284	\$7,746,825	\$34,498,442	23,365	\$862	\$332	\$1,477	\$1,477
Cumberland	44	39	\$76,220,676	\$0	\$17,871,546	\$4,852,854	\$76,220,676	51,631	\$346	\$94	\$1,476	\$1,476
Lincoln	45	46	\$17,172,729	\$0	\$12,871,672	\$10,479,801	\$17,172,729	11,674	\$1,103	\$898	\$1,471	\$1,471
Davie	46	42	\$9,540,366	\$0	\$5,087,731	\$2,038,428	\$9,540,366	6,492	\$784	\$314	\$1,470	\$1,470
Martin	47	48	\$5,503,147	\$0	\$1,001,036	\$0	\$5,503,147	3,745	\$267	\$0	\$1,469	\$1,469
Catawba	48	90	\$35,151,172	\$0	\$18,602,152	\$13,706,501	\$35,151,172	24,216	\$768	\$566	\$1,452	\$1,452
Granville	49	47	\$12,385,287	\$0	\$7,597,184	\$3,561,786	\$12,385,287	8,545	\$889	\$417	\$1,449	\$1,449
Franklin	50	52	\$11,749,053	\$0	\$14,816,868	\$4,780,221	\$11,749,053	8,478	\$1,748	\$564	\$1,386	\$1,386
Rutherford	51	59	\$11,995,014	\$0	\$4,103,439	\$5,543,774	\$11,995,014	8,765	\$468	\$632	\$1,369	\$1,369
Wilson	52	53	\$16,295,369	\$0	\$4,057,443	\$3,635,355	\$16,295,369	12,033	\$337	\$302	\$1,354	\$1,354
Hertford	53	56	\$4,173,524	\$0	\$1,119,683	\$0	\$4,173,524	3,095	\$362	\$0	\$1,348	\$1,348
Gaston	54	57	\$41,526,704	\$0	\$20,020,432	\$8,085,553	\$41,526,704	30,900	\$648	\$262	\$1,344	\$1,344
Warren	55	60	\$3,295,000	\$0	\$386,679	\$744,530	\$3,295,000	2,458	\$157	\$303	\$1,341	\$1,341
Cherokee	56	63	\$4,475,912	\$0	\$1,411,070	\$970,449	\$4,475,912	3,347	\$422	\$290	\$1,337	\$1,337
Davidson	57	62	\$28,065,344	\$2,781,803	\$15,292,962	\$5,864,804	\$30,847,147	23,091	\$662	\$254	\$1,215	\$1,336
Nash	58	51	\$21,889,110	\$348,508	\$7,502,503	\$1,411,921	\$22,237,618	16,802	\$447	\$84	\$1,303	\$1,324
Surry	59	43	\$13,141,164	\$1,653,557	\$7,093,084							

ACTUAL EFFORT WITH SUPPLEMENTAL FUNDING

This table uses many of the same figures as Table 2 but adds supplemental funding for low wealth and small schools to the total current spending.

Counties are ranked by their total current spending combined with low wealth and small county supplemental funding

County	Rank	Previous Year's Rank	2010-11 Current Spending	2010-11 Supplemental School Taxes	2010-11 Total Current Spending	2010-11 Low-Wealth Funding	2010-11 Small County Funding	2010-11 Total Current Spending w/Low Wealth & Small County	2010-11 Final ADM	2010-11 Total Current Spending Per ADM	2010-11 Total Current Spending Per ADM w/Low Wealth & Small County/ADM	Change in Spending per ADM
Hyde	1	1	\$1,324,568	\$0	\$1,324,568	\$0	\$1,914,397	\$3,238,965	575	\$2,304	\$5,633	\$3,329
Tyrrell	2	3	\$537,320	\$0	\$537,320	\$119,121	\$1,760,272	\$2,416,713	565	\$951	\$4,277	\$3,326
Orange	3	2	\$60,360,712	\$18,912,319	\$79,273,031	\$0	\$0	\$79,273,031	18,761	\$4,225	\$4,225	\$0
Dare	4	4	\$19,649,333	\$0	\$19,649,333	\$0	\$0	\$19,649,333	4,823	\$4,074	\$4,074	\$0
Durham	5	5	\$107,214,112	\$0	\$107,214,112	\$0	\$0	\$107,214,112	31,946	\$3,356	\$3,356	\$0
Chatham	6	6	\$24,856,360	\$0	\$24,856,360	\$0	\$0	\$24,856,360	7,750	\$3,207	\$3,207	\$0
Jones	7	7	\$1,378,000	\$0	\$1,378,000	\$307,444	\$1,876,119	\$3,561,563	1,138	\$1,211	\$3,130	\$1,919
Gates	8	9	\$2,762,079	\$0	\$2,762,079	\$942,847	\$1,560,470	\$5,265,396	1,804	\$1,531	\$2,919	\$1,388
Pamlico	9	8	\$2,387,296	\$0	\$2,387,296	\$0	\$1,556,954	\$3,944,250	1,391	\$1,716	\$2,836	\$1,119
Alleghany	10	10	\$2,558,675	\$0	\$2,558,675	\$0	\$1,529,613	\$4,088,288	1,447	\$1,768	\$2,825	\$1,057
Transylvania	11	17	\$9,316,883	\$0	\$9,316,883	\$0	\$0	\$9,316,883	3,511	\$2,654	\$2,654	\$0
Avery	12	13	\$4,024,000	\$0	\$4,024,000	\$0	\$1,442,553	\$5,466,553	2,120	\$1,898	\$2,579	\$680
New Hanover	13	11	\$61,808,440	\$0	\$61,808,440	\$0	\$0	\$61,808,440	24,060	\$2,569	\$2,569	\$0
Watauga	14	12	\$10,984,774	\$0	\$10,984,774	\$0	\$0	\$10,984,774	4,297	\$2,556	\$2,556	\$0
Northampton	15	23	\$3,500,000	\$0	\$3,500,000	\$881,375	\$1,500,580	\$5,881,955	2,328	\$1,503	\$2,527	\$1,023
Polk	16	14	\$4,385,054	\$0	\$4,385,054	\$0	\$1,503,234	\$5,888,288	2,331	\$1,881	\$2,526	\$645
Guilford	17	15	\$175,165,521	\$0	\$175,165,521	\$0	\$0	\$175,165,521	71,227	\$2,459	\$2,459	\$0
Chowan	18	32	\$3,609,824	\$0	\$3,609,824	\$464,300	\$1,461,984	\$5,536,108	2,288	\$1,578	\$2,420	\$842
Scotland	19	21	\$10,688,920	\$0	\$10,688,920	\$3,886,099	\$0	\$14,575,019	6,153	\$1,737	\$2,369	\$632
Brunswick	20	16	\$28,054,807	\$0	\$28,054,807	\$0	\$0	\$28,054,807	11,969	\$2,344	\$2,344	\$0
Martin	21	26	\$5,503,147	\$0	\$5,503,147	\$1,729,757	\$1,504,959	\$8,737,863	3,745	\$1,469	\$2,333	\$864
Hertford	22	20	\$4,173,524	\$0	\$4,173,524	\$1,529,354	\$1,413,815	\$7,116,693	3,095	\$1,348	\$2,299	\$951
Currituck	23	25	\$8,720,781	\$0	\$8,720,781	\$0	\$0	\$8,720,781	3,862	\$2,258	\$2,258	\$0
Carteret	24	19	\$18,750,000	\$0	\$18,750,000	\$0	\$0	\$18,750,000	8,342	\$2,248	\$2,248	\$0
Washington	25	22	\$1,525,000	\$0	\$1,525,000	\$888,178	\$1,505,060	\$3,918,238	1,749	\$872	\$2,240	\$1,368
Wake	26	27	\$312,059,879	\$0	\$312,059,879	\$0	\$0	\$312,059,879	142,351	\$2,192	\$2,192	\$0
Bertie	27	34	\$2,887,500	\$0	\$2,887,500	\$1,590,573	\$1,439,553	\$5,917,626	2,730	\$1,058	\$2,168	\$1,110
Perquimans	28	33	\$2,137,040	\$0	\$2,137,040	\$41,962	\$1,498,447	\$3,677,449	1,720	\$1,242	\$2,138	\$896
Mecklenburg	29	18	\$284,818,151	\$0	\$284,818,151	\$0	\$0	\$284,818,151	134,598	\$2,116	\$2,116	\$0
Forsyth	30	30	\$108,138,583	\$0	\$108,138,583	\$0	\$0	\$108,138,583	51,824	\$2,087	\$2,087	\$0
Union	31	29	\$79,504,155	\$0	\$79,504,155	\$1,887,692	\$0	\$81,391,847	39,040	\$2,036	\$2,085	\$48
Warren	32	36	\$3,295,000	\$0	\$3,295,000	\$380,086	\$1,401,407	\$5,076,493	2,458	\$1,341	\$2,065	\$725
Moore	33	35	\$25,540,140	\$0	\$25,540,140	\$0	\$0	\$25,540,140	12,378	\$2,063	\$2,063	\$0
Buncombe	34	24	\$51,727,992	\$8,053,018	\$59,781,010	\$0	\$0	\$59,781,010	29,113	\$2,053	\$2,053	\$0
Graham	35	31	\$748,941	\$0	\$748,941	\$0	\$1,687,788	\$2,436,729	1,191	\$629	\$2,046	\$1,417
Person	36	38	\$8,861,567	\$0	\$8,861,567	\$1,140,780	\$0	\$10,002,347	4,926	\$1,799	\$2,031	\$232
Beaufort	37	39	\$12,435,150	\$0	\$12,435,150	\$1,481,840	\$0	\$13,916,990	6,904	\$1,801	\$2,016	\$215
Yancey	38	37	\$3,070,767	\$0	\$3,070,767	\$37,504	\$1,568,319	\$4,676,590	2,341	\$1,312	\$1,998	\$686
Camden	39	41	\$1,749,000	\$0	\$1,749,000	\$560,687	\$1,496,440	\$3,806,127	1,906	\$918	\$1,997	\$1,079
Johnston	40	40	\$51,400,000	\$0	\$51,400,000	\$11,725,136	\$0	\$63,125,136	31,982	\$1,607	\$1,974	\$367
Granville	41	42	\$12,385,287	\$0	\$12,385,287	\$4,386,470	\$0	\$16,771,757	8,545	\$1,449	\$1,963	\$513
Stokes	42	46	\$10,494,063	\$0	\$10,494,063	\$2,777,599	\$0	\$13,271,662	6,847	\$1,533	\$1,938	\$406
Anson	43	44	\$3,678,898	\$0	\$3,678,898	\$2,020,969	\$1,532,003	\$7,231,870	3,755	\$980	\$1,926	\$946
Haywood	44	43	\$14,401,352	\$0	\$14,401,352	\$0	\$0	\$14,401,352	7,582	\$1,899	\$1,899	\$0
Caswell	45	53	\$2,490,085	\$0	\$2,490,085	\$1,461,086	\$1,462,381	\$5,413,552	2,880	\$865	\$1,880	\$1,015
Pasquotank	46	47	\$9,403,851	\$0	\$9,403,851	\$1,626,460	\$0	\$11,030,311	5,884	\$1,598	\$1,875	\$276
Rowan	47	50	\$33,163,764	\$0	\$33,163,764	\$4,157,525	\$0	\$37,321,289	20,002	\$1,658	\$1,866	\$208
Lee	48	48	\$15,178,050	\$0	\$15,178,050	\$2,480,543	\$0	\$17,658,593	9,565	\$1,587	\$1,846	\$259
Greene	49	49	\$2,247,000	\$0	\$2,247,000	\$2,231,685	\$1,409,404	\$5,888,089	3,191	\$704	\$1,845	\$1,141
Mitchell	50	57	\$2,060,798	\$0	\$2,060,798	\$151,395	\$1,488,685	\$3,700,878	2,055	\$1,003	\$1,801	\$798
Cherokee	51	56	\$4,475,912	\$0	\$4,475,912	\$0	\$1,551,660	\$6,027,572	3,347	\$1,337	\$1,801	\$464
Franklin	52	58	\$11,749,053	\$0	\$11,749,053	\$3,285,932	\$0	\$15,034,985	8,478	\$1,386	\$1,773	\$388
Clay	53	45	\$878,857	\$0	\$878,857	\$0	\$1,469,932	\$2,348,789	1,328	\$662	\$1,769	\$1,107
Pitt	54	54	\$34,639,841	\$0	\$34,639,841	\$5,905,987	\$0	\$40,545,828	22,971	\$1,508	\$1,765	\$257
Alamance	55	61	\$34,520,907	\$0	\$34,520,907	\$3,824,318	\$0	\$38,345,225	22,133	\$1,560	\$1,732	\$173
Jackson	56	51	\$6,119,369	\$0	\$6,119,369	\$0	\$0	\$6,119,369	3,553	\$1,722	\$1,722	\$0
Nash	57	55	\$21,889,110	\$348,508	\$22,237,618	\$6,559,993	\$0	\$28,797,611	16,802	\$1,324	\$1,714	\$390
Pender	58	52	\$12,909,623	\$0	\$12,909,623	\$914,278	\$0	\$13,823,901	8,156	\$1,583	\$1,695	\$112
Cleveland	59	28	\$10,408,213	\$9,993,633	\$20,401,846	\$6,127,908	\$0	\$26,529,754	15,721	\$1,298	\$1,688	\$390
Macon	60	66	\$7,191,907	\$0	\$							

ABILITY TO PAY

This is a measure of a county's per student fiscal capacity to support public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 2010-11 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues. Each county's mandated social service payments were also subtracted from total adjusted revenues. Large, urban counties combining high adjusted property valuations with broad-based economic activity and high per capita incomes tend to rank highest in this measure.

TABLE 4

County	Rank	Previous Year's Rank	2010-11 Adjusted Tax Base	2010-11 State Avg. Effective Property Tax Rate	2010-11 Adjusted Property Tax Revenue	2010-11 Non-Property Tax Revenue	2010-11 Mandated Social Services Payments	2010-11 Total Revenues Less Welfare	2010-11 ADM	2010 Per Capita Income	Percent of State Average Per Capita Income	2010-11 Income Adjusted Total Revenues	2010-11 Revenue Per ADM	Percent of State Average Revenue Per ADM
Dare	1	1	\$15,588,925,945	\$0.600	\$93,533,556	\$22,565,008	\$4,864,398	\$111,234,166	4,823	\$37,004	121.4%	\$135,083,589	\$28,008	464.7%
Brunswick	2	4	\$34,356,061,131	\$0.600	\$206,136,367	\$23,511,105	\$6,110,268	\$223,537,204	11,969	\$32,066	105.2%	\$235,239,538	\$19,654	326.1%
Carteret	3	2	\$19,681,357,776	\$0.600	\$118,088,147	\$17,950,553	\$4,517,903	\$131,520,797	8,342	\$37,950	124.5%	\$163,803,029	\$19,636	325.8%
Jackson	4	3	\$10,491,268,386	\$0.600	\$62,947,610	\$7,942,509	\$2,871,973	\$68,018,146	3,553	\$27,221	89.3%	\$60,763,752	\$17,102	283.8%
Currituck	5	7	\$7,539,952,030	\$0.600	\$45,239,712	\$5,049,915	\$1,956,433	\$48,333,194	3,862	\$38,024	124.8%	\$60,314,122	\$15,617	259.1%
Chatham	6	19	\$8,568,255,581	\$0.600	\$51,409,533	\$32,089,656	\$4,382,770	\$79,116,419	7,750	\$46,034	151.1%	\$119,525,633	\$15,423	255.9%
Watauga	7	5	\$9,419,262,571	\$0.600	\$56,515,575	\$13,200,876	\$2,179,262	\$67,537,190	4,297	\$28,633	94.0%	\$63,463,724	\$14,769	245.1%
Avery	8	8	\$4,724,240,412	\$0.600	\$28,345,442	\$4,313,042	\$1,204,077	\$31,454,407	2,120	\$27,572	90.5%	\$28,462,005	\$13,425	222.8%
Macon	9	6	\$8,444,325,518	\$0.600	\$50,665,953	\$8,234,258	\$2,083,659	\$56,816,552	4,272	\$29,162	95.7%	\$54,376,080	\$12,728	211.2%
Hyde	10	11	\$1,134,504,231	\$0.600	\$6,807,025	\$1,210,662	\$920,219	\$7,097,469	575	\$27,753	91.1%	\$6,464,414	\$11,242	186.5%
Polk	11	13	\$3,027,138,963	\$0.600	\$18,162,834	\$5,826,743	\$1,396,269	\$22,593,309	2,331	\$35,174	115.4%	\$26,080,584	\$11,189	185.6%
Transylvania	12	9	\$6,012,635,768	\$0.600	\$36,075,815	\$6,094,451	\$1,984,190	\$40,186,075	3,511	\$29,540	96.9%	\$38,958,462	\$11,096	184.1%
New Hanover	13	10	\$31,673,709,646	\$0.600	\$190,042,258	\$57,930,598	\$15,217,719	\$232,755,137	24,060	\$34,692	113.9%	\$264,999,057	\$11,014	182.8%
Pamlico	14	14	\$1,966,672,907	\$0.600	\$11,800,037	\$2,007,884	\$1,256,081	\$12,551,841	1,391	\$35,249	115.7%	\$14,520,111	\$10,439	173.2%
Orange	15	29	\$15,832,813,897	\$0.600	\$94,996,883	\$26,056,993	\$8,773,751	\$112,280,125	18,761	\$46,700	153.3%	\$172,082,015	\$9,172	152.2%
Clay	16	22	\$1,926,105,979	\$0.600	\$11,556,636	\$3,229,612	\$960,201	\$13,826,047	1,328	\$26,656	87.5%	\$12,095,080	\$9,108	151.1%
Mecklenburg	17	30	\$103,613,838,952	\$0.600	\$621,683,034	\$295,513,427	\$67,460,216	\$849,736,244	134,598	\$43,484	142.7%	\$1,212,632,897	\$9,009	149.5%
Durham	18	28	\$29,338,439,099	\$0.600	\$176,030,635	\$74,016,089	\$24,759,754	\$225,286,969	31,946	\$37,917	124.4%	\$280,340,444	\$8,775	145.6%
Buncombe	19	20	\$31,149,034,070	\$0.600	\$186,894,204	\$63,507,878	\$21,702,592	\$228,699,490	29,113	\$33,351	109.5%	\$250,316,670	\$8,598	142.7%
Moore	20	15	\$12,062,875,713	\$0.600	\$72,377,254	\$20,303,135	\$5,063,663	\$87,616,727	12,378	\$36,930	121.2%	\$106,189,615	\$8,579	142.3%
Alleghany	21	16	\$1,860,383,636	\$0.600	\$11,162,302	\$2,094,224	\$723,970	\$12,532,556	1,447	\$29,777	97.7%	\$12,247,186	\$8,464	140.4%
Wake	22	23	\$115,507,081,513	\$0.600	\$693,042,489	\$214,742,221	\$32,955,655	\$874,829,055	142,351	\$41,115	134.9%	\$1,180,427,203	\$8,292	137.6%
Henderson	23	17	\$13,820,071,528	\$0.600	\$82,920,429	\$21,106,046	\$8,691,910	\$95,334,565	13,177	\$34,357	112.8%	\$107,493,286	\$8,158	135.4%
Ashe	24	12	\$3,801,454,511	\$0.600	\$22,808,727	\$4,873,491	\$3,152,650	\$24,529,568	3,145	\$27,675	90.8%	\$22,278,874	\$7,084	117.5%
Haywood	25	25	\$7,392,813,188	\$0.600	\$44,356,879	\$12,497,835	\$5,919,953	\$50,934,762	7,582	\$30,462	100.0%	\$50,920,002	\$6,716	111.4%
Warren	26	33	\$2,497,516,524	\$0.600	\$14,985,099	\$7,772,111	\$2,307,609	\$20,449,601	2,458	\$23,711	77.8%	\$15,912,940	\$6,474	107.4%
Onslow	27	34	\$12,433,939,486	\$0.600	\$74,603,637	\$37,628,258	\$11,031,347	\$101,200,548	23,365	\$43,972	144.3%	\$146,041,000	\$6,250	103.7%
Yancey	28	26	\$2,660,647,175	\$0.600	\$15,963,883	\$3,061,188	\$1,613,505	\$17,411,566	2,341	\$25,123	82.4%	\$14,355,723	\$6,132	101.8%
Swain	29	18	\$1,611,199,006	\$0.600	\$9,667,194	\$4,146,834	\$911,677	\$12,902,351	1,888	\$27,285	89.5%	\$11,553,366	\$6,119	101.5%
Forsyth	30	36	\$33,376,364,214	\$0.600	\$200,258,185	\$84,394,157	\$20,645,530	\$264,006,813	51,824	\$36,313	119.2%	\$314,624,819	\$6,071	100.7%
Guilford	31	37	\$45,358,109,107	\$0.600	\$272,148,655	\$115,435,332	\$31,062,982	\$356,521,004	71,227	\$36,585	120.1%	\$428,059,260	\$6,010	99.7%
Iredell	32	27	\$20,920,690,951	\$0.600	\$125,524,146	\$36,724,173	\$10,576,484	\$151,671,835	26,550	\$31,852	104.5%	\$158,546,757	\$5,972	99.1%
Beaufort	33	51	\$5,636,400,780	\$0.600	\$33,818,405	\$9,453,584	\$4,782,209	\$38,489,781	6,904	\$30,887	101.4%	\$39,015,473	\$5,651	93.8%
Perquimans	34	24	\$1,566,632,801	\$0.600	\$9,399,797	\$1,672,834	\$790,495	\$10,282,135	1,720	\$28,688	94.1%	\$9,680,534	\$5,628	93.4%
Madison	35	31	\$2,462,357,731	\$0.600	\$14,774,146	\$2,525,476	\$1,532,998	\$15,766,624	2,550	\$27,713	90.9%	\$14,339,631	\$5,623	93.3%
Lincoln	36	35	\$8,703,186,378	\$0.600	\$52,219,118	\$13,146,821	\$4,574,423	\$60,791,516	11,674	\$32,668	107.2%	\$65,175,030	\$5,583	92.6%
Cherokee	37	21	\$3,464,811,492	\$0.600	\$20,788,869	\$4,450,123	\$2,643,203	\$22,595,790	3,347	\$24,958	81.9%	\$18,507,724	\$5,530	91.8%
Northampton	38	55	\$1,821,322,228	\$0.600	\$10,927,933	\$5,164,771	\$2,576,226	\$13,516,478	2,328	\$28,212	92.6%	\$12,514,490	\$5,376	89.2%
Davie	39	38	\$4,283,667,656	\$0.600	\$25,702,006	\$6,346,967	\$1,998,879	\$30,050,094	6,492	\$34,420	113.0%	\$33,944,735	\$5,229	86.8%
Graham	40	53	\$1,267,243,353	\$0.600	\$7,603,460	\$1,286,185	\$1,061,295	\$7,828,350	1,191	\$24,170	79.3%	\$6,209,585	\$5,214	86.5%
Person	41	45	\$3,961,251,041	\$0.600	\$23,767,506	\$6,773,934	\$3,706,851	\$26,834,589	4,926	\$28,811	94.6%	\$25,372,835	\$5,151	85.5%
Cabarrus	42	40	\$20,400,162,493	\$0.600	\$122,400,975	\$42,557,535	\$13,019,757	\$151,938,754	33,584	\$34,471	113.1%	\$171,885,071	\$5,118	84.9%
Camden	43	41	\$1,172,548,846	\$0.600	\$7,035,293	\$1,505,656	\$500,524	\$8,040,425	1,906	\$35,524	116.6%	\$9,373,820	\$4,918	81.6%
Mitchell	44	32	\$1,781,763,085	\$0.600	\$10,690,579	\$3,181,211	\$2,627,561</							

RELATIVE EFFORT

This is a measure comparing Actual Effort and Ability to Pay. Actual Effort includes county appropriations for current expense, and, when appropriate, supplemental tax levies for schools. Low wealth counties with comparatively high spending levels have tended to rank highest in this measure.

County	Relative Effort Rank: Current Spending	Ability Rank	Revenue Per ADM	Effort Rank	Total Current Spending Per ADM	Capital Outlay Spending Per ADM	Debt Service Spending Per ADM	Effort as Percentage of Revenue per Student: Current Spending
Scotland	1	97	\$2,327	25	\$1,737	\$124	\$107	74.7%
Gates	2	87	\$2,802	39	\$1,531	\$486	\$300	54.6%
Cleveland	3	96	\$2,408	61	\$1,298	\$430	\$68	53.9%
Johnston	4	79	\$3,064	31	\$1,607	\$1,064	\$850	52.5%
Hertford	5	90	\$2,662	53	\$1,348	\$362	\$0	50.7%
Cumberland	6	82	\$2,920	44	\$1,476	\$346	\$94	50.6%
Granville	7	80	\$2,966	49	\$1,449	\$889	\$417	48.9%
Union	8	51	\$4,317	18	\$2,036	\$1,879	\$939	47.2%
Orange	9	15	\$9,172	1	\$4,225	\$943	\$966	46.1%
Stokes	10	67	\$3,502	38	\$1,533	\$318	\$224	43.8%
Sampson	11	98	\$2,265	85	\$971	\$1,577	\$319	42.9%
Franklin	12	74	\$3,250	50	\$1,386	\$1,748	\$564	42.6%
Martin	13	68	\$3,465	47	\$1,469	\$267	\$0	42.4%
Harnett	14	92	\$2,574	77	\$1,068	\$481	\$385	41.5%
Bertie	15	91	\$2,579	78	\$1,058	\$670	\$251	41.0%
Guilford	16	31	\$6,010	8	\$2,459	\$1,058	\$506	40.9%
Pender	17	61	\$3,873	34	\$1,583	\$1,256	\$740	40.9%
Rowan	18	59	\$4,058	30	\$1,658	\$606	\$461	40.9%
Pasquotank	19	60	\$3,941	32	\$1,598	\$478	\$400	40.6%
Caldwell	20	84	\$2,834	70	\$1,143	\$166	\$168	40.3%
Greene	21	99	\$1,814	95	\$704	\$203	\$107	38.8%
Durham	22	18	\$8,775	3	\$3,356	\$904	\$617	38.2%
Anson	23	93	\$2,571	84	\$980	\$31	\$296	38.1%
Lee	24	52	\$4,281	33	\$1,587	\$937	\$537	37.1%
Vance	25	83	\$2,897	76	\$1,070	\$469	\$268	36.9%
Nash	26	65	\$3,627	58	\$1,324	\$447	\$84	36.5%
Randolph	27	75	\$3,214	69	\$1,155	\$658	\$474	35.9%
Alamance	28	49	\$4,348	37	\$1,560	\$353	\$279	35.9%
Gaston	29	63	\$3,771	54	\$1,344	\$648	\$262	35.6%
Chowan	30	47	\$4,431	35	\$1,578	\$171	\$437	35.6%
Wayne	31	88	\$2,790	82	\$992	\$128	\$56	35.6%
Bladen	32	71	\$3,365	66	\$1,192	\$151	\$269	35.4%
Edgecombe	33	89	\$2,722	86	\$960	\$426	\$139	35.3%
Duplin	34	86	\$2,810	83	\$991	\$224	\$106	35.3%
Robeson	35	100	\$1,509	98	\$531	\$221	\$0	35.2%
McDowell	36	77	\$3,188	73	\$1,115	\$121	\$189	35.0%
Surry	37	64	\$3,767	59	\$1,318	\$632	\$384	35.0%
Yadkin	38	76	\$3,195	72	\$1,117	\$951	\$141	35.0%
Person	39	41	\$5,151	23	\$1,799	\$318	\$482	34.9%
Rockingham	40	69	\$3,397	67	\$1,171	\$319	\$222	34.5%
Forsyth	41	30	\$6,071	15	\$2,087	\$715	\$532	34.4%
Pitt	42	48	\$4,397	40	\$1,508	\$615	\$324	34.3%
Wilson	43	58	\$4,062	52	\$1,354	\$337	\$302	33.3%
Halifax	44	78	\$3,116	80	\$1,035	\$632	\$219	33.2%
Lenoir	45	72	\$3,304	75	\$1,085	\$1,247	\$0	32.8%
Richmond	46	85	\$2,826	90	\$918	\$428	\$147	32.5%
Cabarrus	47	42	\$5,118	29	\$1,661	\$1,017	\$722	32.5%
Rutherford	48	53	\$4,266	51	\$1,369	\$468	\$632	32.1%
Beaufort	49	33	\$5,651	22	\$1,801	\$206	\$108	31.9%
Catawba	50	46	\$4,567	48	\$1,452	\$768	\$566	31.8%
Burke	51	66	\$3,511	74	\$1,103	\$826	\$537	31.4%
Davidson	52	50	\$4,326	57	\$1,336	\$662	\$254	30.9%
Columbus	53	94	\$2,442	94	\$739	\$199	\$8	30.3%
Washington	54	81	\$2,961	92	\$872	\$165	\$211	29.4%
Stanly	55	62	\$3,849	71	\$1,124	\$430	\$311	29.2%
Jones	56	55	\$4,160	63	\$1,211	\$155	\$0	29.1%
Alexander	57	73	\$3,299	88	\$945	\$101	\$246	28.6%
Montgomery	58	54	\$4,221	65	\$1,195	\$746	\$92	28.3%
Haywood	59	25	\$6,716	19	\$1,899	\$660	\$286	28.3%
Davie	60	39	\$5,229	46	\$1,470	\$784	\$314	28.1%
Northampton	61	38	\$5,376	41	\$1,503	\$790	\$369	28.0%
Wake	62	22	\$8,292	13	\$2,192	\$1,312	\$870	26.4%
Lincoln	63	36	\$5,583	45	\$1,471	\$1,103	\$898	26.3%
Craven	64	45	\$4,695	64	\$1,206	\$342	\$341	25.7%
Caswell	65	70	\$3,366	93	\$865	\$150	\$296	25.7%
Wilkes	66	56	\$4,116	79	\$1,055	\$817	\$357	25.6%
Iredell	67	32	\$5,972	42	\$1,493	\$1,635	\$723	25.0%
Cherokee	68	37	\$5,530	56	\$1,337	\$422	\$290	24.2%
Moore	69	20	\$8,579	16	\$2,063	\$378	\$422	24.1%
Transylvania	70	12	\$11,096	5	\$2,654	\$476	\$1,074	23.9%
Buncombe	71	19	\$8,598	17	\$2,053	\$733	\$157	23.9%
Onslow	72	27	\$6,250	43	\$1,477	\$862	\$332	23.6%
Mecklenburg	73	17	\$9,009	14	\$2,116	\$935	\$1,078	23.5%
New Hanover	74	13	\$11,014	6	\$2,569	\$799	\$774	23.3%
Tyrrell	75	57	\$4,089	87	\$951	\$1,218	\$0	23.3%
Perquimans	76	34	\$5,628	62	\$1,242	\$1,245	\$275	22.1%
Yancey	77	28	\$6,132	60	\$1,312	\$359	\$0	21.4%
Mitchell	78	44	\$4,708	81	\$1,003	\$494	\$174	21.3%
Alleghany	79	21	\$8,464	24	\$1,768	\$733	\$194	20.9%
Chatham	80	6	\$15,423	4	\$3,207	\$934	\$423	20.8%
Warren	81	26	\$6,474	55	\$1,341	\$157	\$303	20.7%
Hyde	82	10	\$11,242	10	\$2,304	\$1,091	\$0	20.5%
Hoke	83	95	\$2,419	99	\$490	\$362	\$90	20.2%
Henderson	84	23	\$8,158	36	\$1,571	\$912	\$388	19.3%
Camden	85	43	\$4,918	91	\$918	\$444	\$59	18.7%
Watauga	86	7	\$14,769	7	\$2,556	\$2,210	\$1,245	17.3%
Polk	87	11	\$11,189	21	\$1,881	\$80	\$665	16.8%
Madison	88	35	\$5,623	89	\$935	\$87	\$46	16.6%
Pamlico	89	14	\$10,439	27	\$1,716	\$201	\$317	16.4%
Ashe	90	24	\$7,084	68	\$1,156	\$149	\$462	16.3%
Dare	91	1	\$28,008	2	\$4,074	\$2,807	\$2,413	14.5%
Currituck	92	5	\$15,617	11	\$2,258	\$1,784	\$513	14.5%
Avery	93	8	\$13,425	20	\$1,898	\$1,062	\$777	14.1%
Macon	94	9	\$12,728	28	\$1,683	\$1,060	\$662	13.2%
Graham	95	40	\$5,214	97	\$629	\$208	\$190	12.1%
Brunswick	96	2	\$19,654	9	\$2,344	\$1,008	\$671	11.9%
Carteret	97	3	\$19,636	12	\$2,248	\$1,303	\$733	11.4%
Jackson	98	4	\$17,102	26	\$1,722	\$832	\$359	10.1%
Clay	99	16	\$9,108	96	\$662	\$285	\$0	7.3%
Swain	100	29	\$6,119	100	\$420	\$454	\$310	6.9%
State Total/Average			\$6,027		\$1,762	\$825	\$533	30.6%

Data Sources

The 2012 Local School Finance Study examines data from the 2010-11 school year. Every effort has been made to guarantee that the data included in this year's study is accurate and reflects what is being measured.

The primary source of financial information is the Financial and Business Services Division at the Department of Public Instruction, which provided the non-property tax revenue, low wealth and small county supplemental funding information, final average daily membership numbers, effective county tax rate, adjusted revenue tax base, and current expense.

Other sources include the NC Department of Revenue's Tax Research and Ad Valorem Tax Divisions, which provided the 2010-11 property tax valuations and tax rates. The Department of Health and Human Services provided data for the mandated social services expenditures.

The Department of State Treasurer's State and Local Finance Division provided the Public School Capital Outlay Report, and the Office of State Budget provided the School Construction Average Daily Membership. The per capita income was provided by United States Department of Commerce's Bureau of Economic Analysis.

Overview of Tables

- **Table 1: Ranking of Adjusted Property Valuations Per Student**
- **Table 2: Actual Effort**
- **Table 3: Actual Effort with Supplemental Funding**
- **Table 4: Ability to Pay**
- **Table 5: Relative Effort**

Glossary

Ability to Pay

A measure of a county's per student fiscal capacity to support local public schools. It is a combined measure of revenue that would have been generated at the state average tax rate based on 2010-11 property valuations per student (adjusted to reflect current market prices and to account for differences in income levels) and the value of non-property tax revenues, such as the county's share of local option sales tax, local tax aid (including reimbursements for inventory tax revenues, homestead exclusions, food stamp distribution, and the intangibles tax), and fines and forfeitures. Note: counties did not receive local tax reimbursement this year. Each county's mandated social service payments were subtracted from the total adjusted revenues. (See Table 4.)

Actual Effort

A summary of data for each county. It includes 2010-11 current expenses (including supplemental school taxes), a six-year average capital outlay, capital reserves, and interest on debt. The measure reflects the actual dollar effort of counties to fund local public schools without taking into account property wealth. (See Tables 2 and 3.)

Adjusted Tax Base

The total valuation of real, tangible, and public utility property for a county, adjusted using a three-year weighted average of the sales assessment ratio. (Notes about adjustment and weighted average: In North Carolina, residential and commercial property typically is revalued once every eight years. The longer it has been since properties in a county have been revalued, the more likely it is that the market value of property exceeds the assessed valuation. To help remedy this difficulty of estimating the market value of property valuations, the Department of Revenue computes an adjusted property tax rate for each county by using the ratio of assessed property value to market value. Typically, the longer the gap between revaluations, the larger the difference between market and assessed value. In effort to be as accurate as possible, this study uses a three-year weighted average to calculate the adjusted property valuation.) (Source: Financial and Business Services, NC DPI)

Average Daily Membership (ADM)

The sum of the number of days in membership for all students in each county's local public schools, divided by the number of school days in the term. City school districts are combined with the county system and charter school enrollment is not included. (Source: Financial and Business Services, NC DPI)

Capital Outlay

Withdrawals from the Public School Building Capital Fund and Grants from the Public School Building Bond Fund have been removed from the county total. A six-year average of public school capital outlay using proceeds from local option sales taxes and other sources to fund actual spending on capital projects or equipment for buildings.

The local school finance study will report a six-year average of county debt services from local sources and capital outlay from local sources. The debt service includes expenditures for school bond repayment and lease purchase agreements.

Capital Outlay Per ADM

Six-year average of capital outlay spending for a county divided by the ADM for the county.

Change in Spending Per ADM

The difference between the county's total current spending with supplemental funding and its total current spending.

Current Expense

The most recent current expense appropriation by the county to the public schools, as reported in the audited financial statement of the local board(s) of education. (Source: Financial and Business Services, NC DPI)

Current Spending Per ADM

The total amount of spending for a county divided by the ADM for the county.

Debt Service

Using the Public School Capital Outlay report, withdrawals from the Public School Building Capital Fund have been removed from the county total. A six-year average of public school debt service outlay using proceeds from local option sales taxes and other sources to fund school bond repayments and lease purchase agreements.

Debt Service Per ADM

Six-year average of debt service outlay spending for a county divided by the ADM for the county.

Income Adjusted Total Revenues

The total revenues for a county, minus the amount paid in mandated welfare, multiplied by the percent of state average per capita income.

Low Wealth Funding

Supplemental state funding intended to enhance instructional programs in counties designated as low-wealth based on a formula that examines the ability to generate revenue per student below the state average. In addition, county adjusted property tax base, square miles in the county and per capita income are also used in the formula. (Source: Financial and Business Services, NC DPI)

Mandated Social Services

The amount of money each county pays in the health and human services categories mandated by the state. These categories include the Medicaid, public assistance, and Work First services. (Source: NC Department of Health and Human Services)

Non-Property Tax Revenue

Sources of revenue for the county other than property taxes. Examples include the sales tax, fines/forfeitures, and local tax aid. This past year counties did not receive any Local Tax Aid from the state. (Source: Financial and Business Services, NC DPI)

Relative Effort

A measure comparing the Actual Effort of a county to its Ability to Pay. In general, low-wealth districts with comparatively high spending levels rank highest in this measure. (See Table 5)

Small County Funding

Supplemental state funding provided to two categories of local education agencies: those with less than 3,175 ADM, and those with 3,175 – 4,000 ADM who have an adjusted property tax base less than the state average. (Source: Financial and Business Services, NC DPI)

State Average Effective Property Tax

The average of all 100 counties' adjusted tax rate. (Source: Financial and Business Services, NC DPI)

Supplemental School Taxes

According to GS 115C-501(a), "a special tax to supplement the funds from State and county allotments and thereby operate schools of a higher standard by supplementing any item of expenditure in the school budget." (Source: Financial and Business Services, NC DPI)

Total Current Spending Per ADM

The sum of the current expense and the supplemental school taxes for a county, divided by the county's ADM.



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2012 LOCAL SCHOOL FINANCE *study*

"Because the North Carolina Constitution expressly states that units of local governments with financial responsibility for public education may provide additional funding to supplement the educational programs provided by the state, there can be nothing unconstitutional about doing so or in any inequality of opportunity occurring as a result... Clearly then, a county with greater financial resources will be able to supplement its programs to a greater degree than less wealthy counties, resulting in enhanced educational opportunity for its students."

— *Leandro v. North Carolina*, July 24, 1997

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Contact the Forum for additional copies of this study.

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